



## Importance of Filing Reports

### All Employers Must File Reports

All employers are required to file a quarterly contribution and wage report. Wages earned by the worker and reported by the employer are used to determine a worker's benefit entitlement and amount of benefits if the worker becomes unemployed and meets the eligibility requirements for an unemployment insurance claim. It is important for employers to timely file quarterly wage reports even if the employer has a 0% contribution (tax) rate, is a reimbursable employer and has no tax due, and / or has paid no wages in the quarter. If you paid no wages in the quarter, indicate "No wages paid" on the report.

### Reimbursable Employers

In lieu of paying quarterly contributions, a governmental entity or non-profit organization with a federal exemption under Section 501(c)(3) of the Internal Revenue Code may elect to reimburse the Missouri Unemployment Compensation Fund for the amount of benefits paid that were attributable to services in its employ. Such an election must be made in writing:

1. Within 30 days of the date the original notice of liability is mailed; or,
2. At least 30 days prior to January 1st of a calendar year for which such election shall be effective.

Upon approval of an election to reimburse the fund:

1. The employer will remain in reimbursable status until a written request is made to terminate the reimbursable election and change to the contributory (tax rate) financing method. This request must be made 30 days prior to the calendar year for which the employer wants to change its financing method.
2. An employer that elected to change to reimbursable after being a contributing employer must remain a reimbursable employer for two full calendar years.

Reimbursable employers are subject to the same penalties as contributing employers if reports are not timely filed. A \$100.00 penalty will be charged for each quarterly contribution and wage report not filed within the month following the due date. This penalty will continue to be imposed each month or fraction of a month the report is not filed. The maximum penalty per quarter is \$200.00.

### Employers with Zero Contribution (Tax) Rate

All employers, including employers with zero contribution (tax) rates, will be charged a penalty for not timely filing the quarterly contribution and wage report.

### Interest

Interest accrues at a variable rate, as established by the Internal Revenue Service, on contributions that are unpaid after each quarterly due date.

### Penalties

The penalty for not timely filing reports is 10% of the contributions due or \$100.00, whichever is greater, for each quarterly contribution and wage report not filed within the month following the due date. This penalty is imposed each month or fraction of a month the report is not filed for a maximum penalty per quarter of 20% of the contributions due or \$200.00, whichever is greater.

**The law also provides for a 25% penalty if fraud or evasion is discovered.**

### Assessments

Failure to file contribution and wage reports or pay tax when due will result in an assessment against an employer. A judgment may be filed in the circuit court where the employer resides or has assets. Once filed, it has the effect of a lien upon any real or personal property of the employer.

# File Quarterly Reports When Due

QUARTER	DUE DATE*	DELINQUENT*	PENALTY*
Three completed calendar months.	Quarterly reports are due on or before the last day of the month following each calendar quarter.	Quarterly report is delinquent one month after the due date.	Penalty is 10% of tax due or \$100.00, whichever is greater, for each month delinquent. Maximum penalty per report is 20% of tax due or \$200.00, whichever is greater.
January, February, March	First quarter report becomes due on April 1 and must be filed by April 30.	<b>After</b> April 30	<b>After</b> May 31
April, May, June	Second quarter report becomes due on July 1 and must be filed by July 31.	<b>After</b> July 31	<b>After</b> August 31
July, August, September	Third quarter report becomes due on October 1 and must be filed by October 31.	<b>After</b> October 31	<b>After</b> November 30
October, November, December	Fourth quarter report becomes due on January 1 and must be filed by January 31.	<b>After</b> January 31	<b>After</b> February 28

\*When the date falls on a Saturday, Sunday or Holiday the first working date following is considered timely.

Additional forms and unemployment insurance information can be obtained from:

Missouri Division of Employment Security  
P.O. Box 59  
Jefferson City, MO 65104-0059

Fax: (573) 751-9705  
Phone: (573) 751-1995

Relay Missouri:

Voice User calling a Hearing/Speech Impaired User 1-800-735-2466  
Hearing/Speech Impaired User calling a Voice User 1-800-735-2966

[www.mouitax.com](http://www.mouitax.com)